ChamberlainD'Amanda

Attorneys and Counselors at Law

4/28/10

REC# 7137 #10.11

Office of the Clerk United States Bankruptcy Court U.S. Courthouse, Room 1220 100 State Street Rochester, New York 14614

RE:

Ivn E. Flannery

BK No.: 08-20084

Dear Clerk:

It appears from the canceled checks filed herein, that the funds belonging to the estate of the above-named Debtor have been disbursed in accordance with Orders entered herein, excepting the following check:

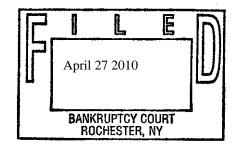
| Check No. | <u>Payable To</u> | <u>Amount</u> | <u>Claim No.</u> |
|-----------|---|---------------|------------------|
| 104 | Virginia Dept of Tazation P.O. Box 280904 Harrisburg, PA 17128-0904 | \$10.11 | 5 |

where more than ninety (90) days have elapsed since the final notice and the creditor could not be located.

Enclosed is a Trustee's check payable to the Clerk of the U.S. Bankruptcy Court for the Western District of New York, for the sum of \$10.11 representing said dividend check.

Douglas J. Lustig

DJL/mms Encl.



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